

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

In re:

**JEFFERSON COUNTY, ALABAMA
a political subdivision of the State
of Alabama**

*
* **Case No.: 11-05736-TBB**
*
* **Chapter 9**
*
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Debtor.

NOTICE OF APPEAL BY FINANCIAL GUARANTY INSURANCE COMPANY

Financial Guaranty Insurance Company (hereinafter “FGIC”), as a secured creditor and party-in-interest, pursuant to Rule 8001 of the Federal Rules of Bankruptcy Procedure appeals under 28 U.S.C. §158(a) from portions of the Order of the Honorable Judge Thomas B. Bennett, entered in this bankruptcy case on January 6, 2012 [Doc. 508] and the Order entered on January 20, 2012 [Doc. 559] (collectively, the “Appealed Orders”). Specifically, FGIC appeals only the portions of the Appealed Orders that order, adjudge, and decree:

(1) “that all of the abstention requests set forth in the Motions¹ are Denied;”

¹ The “Motions” include the (1) Expedited Motion for (A) Determination that the Receiver Shall Continue to Operate and Administer the Sewer System Pursuant to the Receiver Order or (B) Relief from Automatic Stay or Other Appropriate Relief [Doc. 40], filed by Interested Party John S. Young, Jr.; (2) Expedited Motion for (A) The Court to Abstain from Taking Any Action to Interfere with the Receivership Case and the Receiver’s Operation and Administration of Sewer System in Accordance with the Receivership Order, or (B) for Relief from the Automatic Stay to the Extent Necessary to Allow Receiver to Continue to Operate or Administer the Sewer System Under the Receivership Order, and (C) Request for Expedited Hearing [Doc. 53, 55], filed by The Bank of New York Mellon as Indenture Trustee; (3) Joinder and Response in Support of the Emergency Motions Filed by the Jefferson County Sewer System Receiver and the Indenture Trustee [Doc.143], filed by Financial Guaranty Insurance Company; (4) Joinder by Bank of America, N.A., and Blue Ridge Investments, LLC in Motions of Indenture Trustee and the Jefferson County Sewer System Receiver [Doc. 180], filed by the Bank of America, N.A.; (5) Joinder of Certain Liquidity Banks in Support of the Motions of the Jefferson County Sewer System Receiver and the Indenture Trustee [Doc. 239], filed by The Bank of Nova Scotia, Société Générale, New York Branch, State Street Bank and Trust Company, Lloyds TSB Bank PLC and The Bank of New York Mellon; (6) Statement of Legal Issues of Assured Guaranty Municipal Corp. in Support, including a Request for Abstention [Doc. 146], filed by Assured Guaranty Municipal Corp.; (7) Joinder of J.P. Morgan Chase Bank, N.A., in Support of the (i) Emergency Motion of the Jefferson County Sewer System Receiver and (ii) Expedited Motion of Indenture Trustee for Jefferson County’s Sewer Warrants [Doc. 187], filed by J.P.

- (2) “that all requests for stay modifications set forth in the Motions are Denied;”
- (3) “that the automatic stays of 11 U.S.C. § 362(a) and 11 U.S.C. § 922(a) apply to John S. Young, LLC and The Bank of New York Mellon;”
- (4) “that all of the real and personal property interests that comprise the Jefferson County sewer system are under the exclusive jurisdiction of this Court;”
- (5) “that all requests in the Motions not specifically mentioned herein are Denied;” and
- (6) that Footnote 9 of the Court’s January 6, 2012, Memorandum Opinion [Doc. 554] should be deleted.

FGIC also appeals all related prior orders including the (1) Order dated November 28, 2011 and entered in this bankruptcy case on November 29, 2011 [Doc. 302], (2) Amended Order entered in this bankruptcy case on December 12, 2011 [Doc. 408], and (3) Order entered in this bankruptcy case on December 20, 2011 [Doc. 460].

The names of all parties to the orders appealed from and the names, addresses and telephone numbers of their respective attorneys are as follows:

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Morgan Chase Bank, N.A.; and (8) Response and Memorandum of Supplemental Points of Syncora Guarantee Inc. In Support of the Emergency Motions [Doc. 147] filed by Syncora Guarantee Inc.

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The prescribed fee accompanies this Notice of Appeal.

Dated January 20, 2012.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that on this 20th day of January, 2012, I electronically filed the foregoing with the Clerk of the Court using the CM-ECF system, which will send notification of such filing to all parties requesting electronic service, and served a copy of the above and foregoing upon the persons/entities listed on the attached service list via email or first class mail as stated below.

/s/ H. Slayton Dabney, Jr.

H. SLAYTON DABNEY, JR.

EXHIBIT A - MASTER SERVICE LIST

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<p>Gene J. Gonsoulin A Party in Interest c/o A. Wilson Webb Webb Law Firm 4416 Linpark Drive Birmingham, AL 35222 awilsonwebb@gmail.com</p>	<p>Fraternal Order of Police Lodge 64 Robert Thompson, Aubrey Finley and William D. McAnally et al. on behalf of the Employees of the Jefferson County Sheriff's Office c/o Raymond P. Fitzpatrick 1929 Third Avenue North Birmingham, Alabama 35203 rpfitzpatrick@fcclawgroup.com</p>
<p>David Swanson Interested Party c/o Henry J. Walker Walker Law Firm 2330 Highland Ave. Birmingham, AL 35205 henryjwalker@bellsouth.net</p>	<p>Medical Data Systems Inc. c/o Bryan G. Hale Starnes Davis Florie LLP 100 Brookwood Place, 7th Floor Birmingham, AL 35209 bgh@starneslaw.com</p>
<p>Bill George c/o Jon C. Goldfarb c/o Daniel Arciniegas c/o L. William Smith Wiggins, Childs, Quinn & Pantazis, LLC The Kress Building, 301 19th Street North Birmingham, AL 35203 wsmith@wcqp.com</p>	<p>Charlotte Breece Lillie Starks On behalf of all similarly situated persons in Breece, et al v. Jefferson County Tax Collector c/o Lee Wendell Loder Loder, P.C. P.O. Box 13545 Birmingham, AL 35202 loderlawfirm@aol.com</p>
<p>U.S. Pipe and Foundry Company, LLC c/o Jeffrey B. McClellan, Esq. 1200 Abernathy Road, NE Suite 1200 Atlanta, GA 30328 jmcclellan@muellerwp.com</p>	<p>B.A.S.L.L.P. c/o Salem Resha, Jr. The Resha Firm 1516 20th Street South, Suite A Birmingham, AL 35205 sresha@reshafirm.com</p>
<p>City of Midfield, Alabama c/o David A. Sullivan 1728 3rd Avenue North Suite 400D Birmingham, AL 35203 dasnicole@bellsouth.net</p>	<p>Unisys Corporation Party in Interest c/o Dana S. Plon, Esq. Sirlin Gallogly & Lesser, P.C. 123 South Broad Street, Suite 2100 Philadelphia, PA 19109 dplon@sirlinlaw.com</p>

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Lara Swindle c/o Ann C. Robertson c/o H. Wallace Blizzard Wiggins, Childs, Quinn & Pantazis, LLC The Kress Building 301 Nineteenth Street North Birmingham, AL 35203 arobertson@wcqp.com hwb@wcqp.com	Owens & Minor, Inc. c/o Robert S. Westermann, Esq. c/o Sheila deLa Cruz, Esq. Hirschler Fleischer, P.C. P.O. Box 500 Richmond, Virginia 23218-0500 rwestermann@hf-law.com sdelacruz@hf-law.com
John Madison, IV, inmates and others similarly situated at the Jefferson County Jail c/o H. Doug Redd 5343 Old Springville Road Pinson, AL 35126 hdougredd@gmail.com	

VIA U.S. MAIL:

Luther Strange, Esq. Attorney General State of Alabama 501 Washington Avenue Montgomery, AL 36130	Alabama Department of Environmental Management c/o Tom Johnston, Esq. General Counsel 1400 Coliseum Blvd. Montgomery AL 36110
Environmental Protection Agency Ariel Rios Building 1200 Pennsylvania Avenue, N.W. Mail Code: 1101A Washington, DC 20460	Environmental Protection Agency Atlanta Federal Center 61 Forsyth Street, SW Atlanta, GA 30303-3104

<p>The Depository Trust Company, on behalf of the holders of the Jefferson County, Alabama, General Obligation Capital Improvement Warrants, Series 2003-A and 2004-A 55 Water Street New York, NY 10041</p>	<p>Internal Revenue Service Centralized Insolvency Operation 600 Arch Street Philadelphia, PA 19106</p>
<p>Shoe Station, Inc. Attn: Michael T. Cronin, Esq. Johnson Pope Bokor Ruppel & Burns, LLP 911 Chestnut Street Clearwater, FL 33576</p>	<p>Bayerische Landesbank 560 Lexington Avenue 18th Floor New York, NY 10022 Attn: Francis X. Doyle Second Vice President</p>
<p>The Bank of New York Mellon Trust Company, N.A. (f/k/a The Bank of New York Trust Company of Florida, N.A.), as registrar, transfer agent and paying agent Attn: Charles S. Northen, IV 505 N. 20th Street Suite 950 Birmingham, AL 35203</p>	<p>National Public Finance Guarantee Corp. (f/k/a MBIA Insurance Corp.), as insurer of the General Obligation Capital Improvement and Refunding Warrants, 2003-A and Series 2004-A Attn: Daniel McManus, General Counsel 113 King Street Armonk, NY 10504</p>
<p>Morris & Dickson Co LLC 410 Kay Lane Shreveport, LA 71115</p>	<p>City of Hoover 100 Municipal Lane Birmingham, AL 35216</p>
<p>University of Alabama Health Services Foundation, P.C. Attn: Patricia Pritchett 500 22nd Street South, Suite 504 Birmingham, AL 35233</p>	<p>Teklinks Inc. 201 Summit Parkway Homewood, AL 35209</p>
<p>AMT Medical Staffing, Inc. 2 20th Street North Suite 1360 Birmingham, AL 35203</p>	<p>AMSOL 4194 Mendenhall Oaks Pkwy. Suite 160 High Point, NC 27265</p>
<p>UAB Health System 619 19th Street South Jefferson Tower, Room J306 Birmingham, AL 35249-6805</p>	<p>Augmentation, Inc. 3415 Independence Drive, Suite 101 Birmingham, AL 35209-8315</p>

AMCAD 15867 North Mountain Road Broadway, VA 22815	Brice Building Co., LLC 201 Sunbelt Parkway Birmingham, AL 35211
John Plott Company Inc. 2804 Rice Mine Road NE Tuscaloosa, AL 35406	Laboratory Corporation of America 430 South Spring Street Burlington, NC 27215 Attention: Legal Department
Universal Hospital Services Legal Department 700 France Avenue South Suite 275 Edina, MN 55435	John A. Vos Esq., Interested Party c/o John A. Vos, Esq. 1430 Lincoln Avenue San Rafael, CA 94901